

Local Agency Formation Commission of Napa County
Draft Proposed Budget for 2007-2008

		FINAL FY04-05	FINAL FY05-06	FINAL FY06-07	DRAFT FY07-08 (1/30/2007)	Difference From FY06-07	
Salaries and Wages							
<u>Account No.</u>	<u>Account</u>						
51100000	Regular Salaries	\$ 167,505.00	\$ 187,206.00	\$ 190,230.92	\$ 184,988.01 ^{1,2}	\$ (5,242.91)	
51200100	Extra Help	\$ 6,188.00	\$ 2,206.26	\$ -	\$ -	\$ -	
51200200	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	
51200500	Per Diems	\$ 4,050.00	\$ 4,050.00	\$ 3,600.00	\$ 9,600.00 ³	\$ 6,000.00	
51300100	Retirement	\$ 23,450.70	\$ 32,235.20	\$ 32,953.28	\$ 31,417.25	\$ (1,536.03)	
51300300	Medicare	\$ 2,428.82	\$ 2,674.13	\$ 2,849.46	\$ 2,649.92	\$ (199.54)	
51300500	Group Insurance	\$ 22,255.20	\$ 26,875.92	\$ 36,030.00	\$ 46,498.32	\$ 10,468.32	
51301200	Workers Compensation	\$ 533.00	\$ 749.00	\$ 685.00	\$ 185.00	\$ (500.00)	
51301700	401A Employer Contributions	-	\$ 1,500.00	\$ 1,500.00	\$ - ⁴	\$ (1,500.00)	
51301800	Cell Phone Allowance	-	\$ 840.00	\$ 840.00	\$ 840.00	\$ -	
		\$ 226,410.72	\$ 258,336.51	\$ 268,688.66	\$ 276,178.50	\$ 7,489.84	2.8%
Services and Supplies							
<u>Account No.</u>	<u>Account</u>						
52070000	Communications	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -	
52100300	Insurance: Liability	-	\$ 335.00	\$ 534.00	\$ 352.00	\$ (182.00)	
52150000	Memberships	\$ 1,368.00	\$ 1,400.00	\$ 2,200.00	\$ 2,000.00	\$ (200.00)	
52170000	Office Expenses	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	
52180200	Management Information Services	\$ 13,000.00	\$ 13,378.27	\$ 17,799.91	\$ 16,387.00	\$ (1,412.91)	
52180500	Legal	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ -	
52190000	Publications and Notices	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00 ⁵	\$ 500.00	
52185000	PSS: Other (Accounting/Auditing)	\$ 4,000.00	\$ 5,000.00	\$ 6,500.00	\$ 7,150.00 ⁶	\$ 650.00	
52235000	SDE: Other (Office Improvements)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -	
52240500	Property Lease	\$ 24,038.40	\$ 25,540.80	\$ 26,307.02	\$ 27,000.00 ⁷	\$ 692.98	
52250000	Transportation and Travel	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	
52250800	Training	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00 ⁸	\$ 1,000.00	
52251200	Private Mileage	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00 ⁹	\$ (500.00)	
		\$ 87,156.40	\$ 93,404.07	\$ 101,090.93	\$ 101,639.00	\$ 548.07	0.5%
Sub Total Expenses		\$ 313,567.12	\$ 351,740.58	\$ 369,779.59	\$ 377,817.50	\$ 8,037.91	
Contingencies and Reserves							
<u>Account No.</u>	<u>Account</u>						
54000900	Operating Reserve (10% of Expenses)	\$ 31,356.71	\$ 35,174.06	\$ 36,977.96	\$ 37,781.75	\$ 803.79	
54001000	Professional Services Dedication	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	
		\$ 131,356.71	\$ 85,174.06	\$ 86,977.96	\$ 87,781.75	\$ 803.79	0.9%
TOTAL		\$ 444,923.83	\$ 436,914.64	\$ 456,757.55	\$ 465,599.25	\$ 8,841.70	1.9%

NOTES

- Assumes a 3.0% cost-of-living adjustment for all employees. The County MOU with represented employees requires a cost-living-adjustment to be determined by an agreed formula. The adjustment could be as low as 2.5% and as high as 4.0%. The County advises using a 3.0% factor at this time.
- Anticipates scheduled salary increases for Keene Simonds, Executive Officer, and Tracy Geraghty, Analyst II. Kathy Mabry, Commission Secretary, is at the top of her classification range and is not eligible for a salary increase.
- An increase in the Commission's meeting per diem from \$50 to \$100 is recommended to reflect the medium per diem rate of the eight other Bay Area LAFCOs. This increase also takes into account that the Commission is now meeting on a monthly basis.
- The Executive Officer has elected not to participate in a 401A plan. No other employees are eligible to receive a matching contribution from the Commission.
- An increase in the amount of \$500 is recommended to reflect the average cost to LAFCO for notices and publications over the last five fiscal years.
- An increase in the amount of \$650 is recommended to reflect an anticipated 10% increase in hourly staff rates for the County Auditor-Controller's Office.
- An amended lease agreement for office space at 1700 Second Street in Napa was approved by the Commission in June 2006. The amended lease agreement establishes a fixed monthly rent rate of \$2,250 through June 2009.
- An increase in the amount of \$1,000 is recommended to help ensure that sufficient training funds are available for current and new Commissioners to attend the 2007 CALAFCO Annual Conference, which is scheduled for August 28-31 in Sacramento.
- A decrease in the amount of \$500 is recommended to account for the car allowance that was established for the Executive Officer position in 2006.